

# **LAMPIRAN 1**

## **Data Sampel Perusahaan Manufaktur**

## LAMPIRAN 1

### DATA SAMPEL PENELITIAN TAHUN 2016

No	Nama Perusahaan
1	Asahimas Flat Glass Tbk
2	Arwana Citra Mulia Tbk
3	Astra International Tbk
4	Astra Otoparts Tbk
5	Sepatu Bata Tbk
6	Charoen Pokphand Indonesia Tbk
7	Delta Djakarta Tbk, PT
8	Duta Pertiwi Nusantara Tbk
9	Darya Varia Laboratoria Tbk
10	Ekadharma International Tbk
11	Fajar Surya Wisesa Tbk
12	Gudang Garam Tbk
13	Hanjaya Mandala Sampoerna Tbk
14	Indomobil Sukses International Tbk
15	Indal Aluminium Industry Tbk
16	Intan Wijaya International Tbk
17	Indofood Sukses Makmur Tbk, PT
18	Indocement Tunggul Prakasa Tbk
19	Jembo Cable Company Tbk
20	Japfa Comfeed Indonesia Tbk
21	Kimia Farma (Persero) Tbk
22	KMI Wire and Cable Tbk
23	Lion Metal Works Tbk
24	Lionmesh Prima Tbk
25	Merck Indonesia Tbk
26	Multi Bintang Indonesia Tbk, PT
27	Ricky Putra Globalindo Tbk
28	Nippon Indosari Corporindo Tbk, PT
29	Supreme Cable Manufacturing and Commerce Tbk
30	Industri Jamu & Farmasi Sido Muncul Tbk
31	Sekar Laut Tbk, PT
32	Semen Baturaja (Persero) Tbk
33	Selamat Sempurna Tbk
34	Mandom Indonesia Tbk
35	Surya Toto Indonesia Tbk
36	Trisula International Tbk
37	Trias Sentosa Tbk
38	Tempo Scan Pasific Tbk
39	Ultrajaya Milk Industry and Trading Company Tbk, PT
40	Wismilak Inti Makmur Tbk

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1	Asahimas Flat Glass Tbk
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21	KMI Wire and Cable Tbk
22	Lion Metal Works Tbk
23	Lionmesh Prima Tbk
24	Malindo Feedmill Tbk
25	Merck Indonesia Tbk
26	Mayora Indah Tbk, PT
27	Nippon Indosari Corporindo Tbk, PT
28	Supreme Cable Manufacturing and Commerce Tbk
29	Sekar Laut Tbk, PT
30	Semen Baturaja (Persero) Tbk
31	Selamat Sempurna Tbk
32	Mandom Indonesia Tbk
33	Surya Toto Indonesia Tbk
34	Trisula International Tbk
35	Trias Sentosa Tbk
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38	Wismilak Inti Makmur Tbk

**LAMPIRAN 1**  
**DATA SAMPEL TAHUN 2018**

<b>No</b>	<b>Nama Perusahaan</b>
1	Argha Karya Prima Industry Tbk
2	Astra Otoparts Tbk
3	Sepatu Bata Tbk
4	Delta Djakarta Tbk, PT
5	Duta Pertiwi Nusantara Tbk
6	Darya Varia Laboratoria Tbk
7	Ekadharma International Tbk
8	Fajar Surya Wisesa Tbk
9	Hanjaya Mandala Sampoerna Tbk
10	Indomobil Sukses International Tbk
11	Indal Aluminium Industry Tbk
12	Intan Wijaya International Tbk
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23	Supreme Cable Manufacturing and Commerce Tbk
24	Sekar Laut Tbk, PT
25	Semen Baturaja (Persero) Tbk
26	Semen Indonesia (Persero) Tbk
27	Selamat Sempurna Tbk
28	Mandom Indonesia Tbk
29	Surya Toto Indonesia Tbk
30	Trias Sentosa Tbk
31	Tempo Scan Pasific Tbk
32	Wismilak Inti Makmur Tbk

## **LAMPIRAN 2**

### **Data Perhitungan Kepemilikan Manajerial**

## LAMPIRAN 2

### DATA PERHITUNGAN KEPEMILIKAN MANAJERIAL TAHUN 2016

NO	KODE	KEPEMILIKAN SAHAM MANAJERIAL	JUMLAH SAHAM YANG BEREDAR	MOWN
1	AMFG	20.000	434.000.000	0,00005
2	ARNA	2.740.000.000	7.341.430.976	0,37322
3	ASII	16.190.000	40.483.553.140	0,00040
4	AUTO	361.831.948	4.819.733.000	0,07507
5	BATA	73.244.200	1.300.000.000	0,05634
6	CPIN	352.600.000	16.398.000.000	0,02150
7	DLTA	4.500.000	800.659.050	0,00562
8	DPNS	18.910.440	331.129.952	0,05711
9	DVLA	17.250.000	1.115.925.300	0,01546
10	EKAD	209.390.499	698.775.000	0,29965
11	FASW	209.390.499	2.477.888.787	0,08450
12	GGRM	12.946.930	1.924.088.000	0,00673
13	HMSP	102.776.100	116.318.076.900	0,00088
14	IMAS	13.000.000	2.765.278.412	0,00470
15	INAI	33.963.000	316.800.000	0,10721
16	INCI	88.476.608	181.035.556	0,48873
17	INDF	1.380.020	8.780.426.500	0,00016
18	INTP	0	3.681.231.699	0,00000
19	JECC	2.856.434	151.200.000	0,01889
20	JPFA	200.000.000	11.390.198.170	0,01756
21	KAEF	126.000.000	5.554.000.000	0,02269
22	KBLI	100.000.000	4.007.235.107	0,02495
23	LION	1.295.000	520.160.000	0,00249
24	LMSH	22.745.000	96.000.000	0,23693
25	MERK	884.500	448.000.000	0,00197
26	MLBI	168.263.000	2.107.000.000	0,07986
27	RICY	123.480.000	641.717.510	0,19242
28	ROTI	347.459.000	5.061.100.000	0,06865
29	SCCO	137.184.079	205.583.400	0,66729
30	SIDO	4.860.000.000	15.000.000.000	0,32400
31	SKLT	1.938.640	690.740.500	0,00281
32	SMBR	30.232.885	9.837.678.500	0,00307
33	SMSM	460.477.812	5.758.675.440	0,07996
34	TCID	286.004	201.066.667	0,00142
35	TOTO	0	10.320.000.000	0,00000
36	TRIS	71.609.855	1.045.531.525	0,06849
37	TRST	200.473.509	2.808.000.000	0,07139
38	TSPC	2.349.500.000	4.500.000.000	0,52211
39	ULTJ	331.828.800	2.888.382.000	0,11488
40	WIIM	516.741.420	2.099.873.760	0,24608

## LAMPIRAN 2

### DATA PERHITUNGAN KEPEMILIKAN MANAJERIAL TAHUN 2017

NO	KODE	KEPEMILIKAN SAHAM MANAJERIAL	JUMLAH SAHAM YANG BEREDAR	MOWN
1	AMFG	20.000.000	434.000.000	0,04608
2	ARNA	2.740.000.000	7.341.430.976	0,37322
3	ASII	16.190.000	40.483.553.140	0,00040
4	AUTO	1.032.040.000	4.819.733.000	0,21413
5	BATA	73.244.200	1.300.000.000	0,05634
6	CPIN	523.600	16.398.000.000	0,00003
7	DLTA	352.600.000	800.659.050	0,44039
8	DPNS	19.560.226	331.129.952	0,05907
9	DVLA	18.910.440	1.115.925.300	0,01695
10	EKAD	209.390.499	698.775.000	0,29965
11	GGRM	12.946.930	1.924.088.000	0,00673
12	HMSP	102.776.100	116.318.076.900	0,00088
13	IMAS	13.000.000	2.765.278.412	0,00470
14	INAI	67.927.400	633.600.000	0,10721
15	INCI	88.476.608	181.035.556	0,48873
16	INDF	1.380.020	8.780.426.500	0,00016
17	INTP	0	3.681.231.699	0,00000
18	JECC	2.856.434	151.200.000	0,01889
19	JPFA	1.366.664.650	11.386.157.970	0,12003
20	KAEF	42.500	5.554.000.000	0,00001
21	KBLI	1.350.000.000	4.007.235.107	0,33689
22	LION	1.295.000	520.160.000	0,00249
23	LSMH	22.745.000	96.000.000	0,23693
24	MLBI	884.500	448.000.000	0,00197
25	MERK	168.263.000	2.107.000.000	0,07986
26	MYOR	5.638.834.400	22.358.699.725	0,25220
27	ROTI	116.711.531	6.186.488.888	0,01887
28	SCCO	61.000.000	205.583.400	0,29672
29	SKLT	4.603.391	690.740.500	0,00666
30	SMBR	30.232.885	9.837.678.500	0,00307
31	SMSM	460.477.812	5.758.675.440	0,07996
32	TCID	286.004	201.006.667	0,00142
33	TOTO	0	10.320.000.000	0,00000
34	TRIS	7.325.000	1.045.531.525	0,00701
35	TRST	176.023.159	2.808.000.000	0,06269
36	TSPC	2.349.500.000	4.500.000.000	0,52211
37	ULTJ	3.910.143.100	11.553.528.000	0,33844
38	WIIM	521.640.841	2.099.873.760	0,24842

**LAMPIRAN 2****DATA PERHITUNGAN KEPEMILIKAN MANAJERIAL TAHUN 2018**

<b>NO</b>	<b>KODE</b>	<b>KEPEMILIKAN SAHAM MANAJERIAL</b>	<b>JUMLAH SAHAM YANG BEREDAR</b>	<b>MOWN</b>
1	AKPI	31.072.621	680.000.000	0,0457
2	AUTO	361.831.948	4.819.733.000	0,0751
3	BATA	73.244.200	1.300.000.000	0,0563
4	DLTA	45.500.000	800.659.050	0,0568
5	DPNS	19.560.226	82.782.488.000	0,0002
6	DVLA	17.250.000	1.120.000.000	0,0154
7	EKAD	18.910.440	698.775.000	0,0271
8	FASW	209.390.499	2.477.888.787	0,0845
9	HMSP	102.776.100	116.318.076.900	0,0009
10	IMAS	502.511.650	2.765.278.412	0,1817
11	INAI	67.532.400	633.600.000	0,1066
12	INCI	95.915.307	196.121.237	0,4891
13	INDF	146.102.000	9.780.426.500	0,0149
14	JECC	79.485.000	151.200.000	0,5257
15	JPFA	1.366.664.650	11.726.575.201	0,1165
16	KAEF	783.000.000	5.554.000.000	0,1410
17	KBLI	1.350.000.000	4.007.235.107	0,3369
18	LION	1.335.000.000	520.160.000.000	0,0026
19	LMSH	19.823.000	9.600.000.000	0,0021
20	MLBI	168.263.000	2.107.000.000	0,0799
21	RICY	35.114.500	641.717.510	0,0547
22	ROTI	116.711.531	6.106.828.188	0,0191
23	SCCO	61.000.000	205.583.400.000	0,0003
24	SKLT	15.467.000	690.740.500	0,0224
25	SMBR	750.000.000	20.075.202.717	0,0374
26	SMGR	0	5.931.520.000	0,0000
27	SMSM	459.823.552	5.758.675.440	0,0798
28	TCID	253.004	20.106.667	0,0126
29	TOTO	0	10.320.000.000	0,0000
30	TRST	175.123.159	2.808.000.000	0,0624
31	TSPC	2.349.500.000	4.500.000.000	0,5221
32	WIIM	1.299.935.117	2.099.873.760	0,6191



## **LAMPIRAN 3**

### **Data Perhitungan Kebijakan Hutang**

### LAMPIRAN 3

#### DATA PERHITUNGAN KEBIJAKAN HUTANG TAHUN 2016

NO	KODE	TOTAL KEWAJIBAN	TOTAL EKUITAS	DER
1	AMFG	1.905.626.000.000	3.599.264.000.000	0,5294
2	ARNA	595.128.097.887	948.088.201.259	0,6277
3	ASII	121.949.000.000.000	139.906.000.000.000	0,8716
4	AUTO	4.075.716.000.000	10.536.558.000.000	0,3868
5	BATA	247.587.638.000	557.155.279.000	0,4444
6	CPIN	10.047.751.000.000	14.157.243.000.000	0,7097
7	DLTA	185.422.642.000	1.012.374.008.000	0,1832
8	DPNS	32.865.162.199	263.264.403.585	0,1248
9	DVLA	451.785.946.000	1.079.579.612.000	0,4185
10	EKAD	110.503.822.983	592.004.807.725	0,1867
11	FASW	5.424.781.372.865	31.584.424.631.322	0,1718
12	GGRM	23.387.406.000.000	39.564.228.000.000	0,5911
13	HMSP	8.333.263.000.000	34.175.014.000.000	0,2438
14	IMAS	18.923.523.905.726	67.098.118.352.953	0,2820
15	INAI	1.081.015.810.782	2.580.166.022.673	0,4190
16	INCI	26.524.918.593	242.826.462.751	0,1092
17	INDF	38.233.092.000.000	43.941.423.000.000	0,8701
18	INTP	4.011.877.000.000	26.138.703.000.000	0,1535
19	JECC	1.116.872.234.000	4.703.383.420.000	0,2375
20	JPFA	9.878.062.000.000	93.729.644.000.000	0,1054
21	KAEF	2.341.155.131.870	22.714.074.091.294	0,1031
22	KBLI	550.076.575.595	1.321.345.840.449	0,4163
23	LION	215.209.902.816	470.603.093.171	0,4573
24	LMSH	45.511.700.128	117.316.469.122	0,3879
25	MERK	161.262.425.000	582.672.469.000	0,2768
26	MLBI	1.454.398.000.000	8.206.400.000.000	0,1772
27	RICY	876.184.855.001	4.124.991.070.065	0,2124
28	ROTI	1.476.889.086.692	14.427.515.772.026	0,1024
29	SCCO	1.229.514.818.362	12.204.200.673.224	0,1007
30	SIDO	229.729.000.000	2.757.885.000.000	0,0833
31	SKLT	272.088.644.079	296.151.295.872	0,9187
32	SMBR	1.248.119.294.000	3.120.757.702.000	0,3999
33	SMSM	674.685.000.000	1.580.055.000.000	0,4270
34	TCID	401.942.530.776	1.783.158.507.325	0,2254
35	TOTO	1.057.566.418.720	1.523.874.519.542	0,6940
36	TRIS	293.073.984.034	346.627.180.477	0,8455
37	TRST	1.358.241.040.272	1.932.355.184.014	0,7029
38	TSPC	1.950.534.206.746	4.635.273.142.692	0,4208
39	ULTJ	749.966.146.582	3.489.233.494.783	0,2149
40	WIIM	362.540.740.471	991.093.391.804	0,3658

**LAMPIRAN 3****DATA PERHITUNGAN KEBIJAKAN HUTANG TAHUN 2017**

<b>NO</b>	<b>KODE</b>	<b>TOTAL KEWAJIBAN</b>	<b>TOTAL EKUITAS</b>	<b>DER</b>
1	AMFG	2.718.939.000.000	3.548.877.000.000	0,766
2	ARNA	571.946.769.034	1.029.399.792.539	0,556
3	ASII	139.317.000.000.000	156.329.000.000.000	0,891
4	AUTO	4.003.233.000.000	10.759.076.000.000	0,372
5	BATA	276.382.503.000	579.308.728.000	0,477
6	CPIN	8.819.768.000.000	15.702.825.000.000	0,562
7	DLTA	196.197.372.000	1.144.645.393.000	0,171
8	DPNS	40.655.786.593	267.835.387.367	0,152
9	DVLA	524.586.078.000	1.116.300.069.000	0,470
10	EKAD	133.949.920.707	662.817.725.465	0,202
11	GGRM	24.572.266.000.000	42.187.664.000.000	0,582
12	HMSP	9.028.078.000.000	34.112.985.000.000	0,265
13	IMAS	22.094.058.955.142	92.812.524.344.712	0,238
14	INAI	936.511.874.370	2.774.046.707.500	0,338
15	INCI	35.408.565.186	268.379.825.144	0,132
16	INDF	41.182.764.000.000	46.756.724.000.000	0,881
17	INTP	4.307.169.000.000	24.556.507.000.000	0,175
18	JECC	1.380.623.870.000	5.473.614.820.000	0,252
19	JPFA	11.293.242.000.000	97.956.280.000.000	0,115
20	KAEF	3.523.628.217.406	25.725.207.551.276	0,137
21	KBLI	1.227.014.231.702	1.786.746.385.283	0,687
22	LION	229.630.859.719	452.307.088.017	0,508
23	LSMH	31.541.423.763	129.622.003.077	0,243
24	MLBI	231.569.103.000	615.437.441.000	0,376
25	MERK	1.445.173.000.000	10.641.905.000.000	0,136
26	MYOR	7.561.503.434.179	73.543.456.366.072	0,103
27	ROTI	1.739.467.993.982	2.820.105.715.429	0,617
28	SCCO	1.286.017.105.712	2.728.227.483.994	0,471
29	SKLT	328.714.435.982	3.075.697.742.228	0,107
30	SMBR	1.647.477.388.000	3.412.859.859.000	0,483
31	SMSM	615.157.000.000	1.828.184.000.000	0,336
32	TCID	503.480.853.006	1.858.326.336.424	0,271
33	TOTO	1.132.699.218.954	1.693.791.596.547	0,669
34	TRIS	188.736.733.204	356.231.586.783	0,530
35	TRST	1.357.336.438.524	1.975.569.497.486	0,687
36	TSPC	2.352.891.899.876	5.082.008.409.145	0,463
37	ULTJ	978.185.000.000	4.208.755.000.000	0,232
38	WIIM	247.620.731.930	978.091.361.111	0,253

**LAMPIRAN 3****DATA PERHITUNGAN KEBIJAKAN HUTANG TAHUN 2018**

<b>NO</b>	<b>KODE</b>	<b>TOTAL KEWAJIBAN</b>	<b>TOTAL EKUITAS</b>	<b>DER</b>
1	AKPI	1.836.576.739	12.338.335.763	0,1489
2	AUTO	4.626.013.000	11.263.635.000	0,4107
3	BATA	240.048.866.000	636.807.359.000	0,3770
4	DLTA	239.353.000.000	1.284.164.000.000	0,1864
5	DPNS	52.237.465.124	276.099.133.299	0,1892
6	DVLA	482.559.976.000	1.200.261.863.000	0,4020
7	EKAD	128.684.953.153	7.245.825.001.247	0,0178
8	FASW	6.677.000.000	42.880.000.000	0,1557
9	HMSP	11.244.167.000	35.358.253.000	0,3180
10	IMAS	30.632.253.208.636	102.233.742.965.226	0,2996
11	INAI	1.096.799.666.849	3.003.883.931.247	0,3651
12	INCI	71.410.278.158	319.952.419.796	0,2232
13	INDF	46.521.000.000	49.916.800.000	0,9320
14	JECC	1.472.379.829	60.924.116.400	0,0242
15	JPFA	12.823.219.000	102.148.009.900	0,1255
16	KAEF	6.103.968	33.564.600	0,1819
17	KBLI	1.213.840.888.147	2.030.980.758.929	0,5977
18	LION	221.022.066.026	475.170.562.075	0,4651
19	LMSH	27.335.000	132.692.000	0,2060
20	MLBI	1.721.965.000	11.675.360.000	0,1475
21	RICY	1.094.692.568.786	4.449.094.860.046	0,2460
22	ROTI	1.476.909.260.772	2.916.901.120.111	0,5063
23	SCCO	1.254.447.340.790	4.165.196.478.857	0,3012
24	SKLT	408.000.000	3.390.000.000	0,1204
25	SMBR	2.064.408.447	3.473.671.056	0,5943
26	SMGR	18.419.594.705	32.736.295.522	0,5627
27	SMSM	650.926.000.000	2.150.277.000.000	0,3027
28	TCID	472.680.000	1.972.463.000	0,2396
29	TOTO	967.642.637.307	1.929.477.152.737	0,5015
30	TRST	2.047.517.000	2.237.285.000	0,9152
31	TSPC	2.437.126.989.832	5.432.848.070.494	0,4486
32	WIIM	250.337.111.893	1.005.236.802.665	0,2490

## **LAMPIRAN 4**

### **Data Perhitungan Profitabilitas**

**LAMPIRAN 4****DATA PERHITUNGAN PROFITABILITAS TAHUN 2016**

<b>NO</b>	<b>KODE</b>	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA</b>
1	AMFG	52.393.857.000	2.615.909.190.000	0,020029
2	ARNA	260.444.000.000	5.504.890.000.000	0,047311
3	ASII	91.375.910.975	1.543.216.299.146	0,059211
4	AUTO	18.302.000.000.000	261.855.000.000.000	0,069894
5	BATA	483.421.000.000	14.612.274.000.000	0,033083
6	CPIN	42.231.663.000	804.742.917.000	0,052478
7	DLTA	2.251.813.000.000	24.204.994.000.000	0,093031
8	DPNS	254.509.268.000	1.197.796.650.000	0,212481
9	DVLA	10.009.391.103	296.129.565.784	0,033801
10	EKAD	152.083.400.000	1.531.365.558.000	0,099312
11	FASW	90.685.821.530	702.508.630.708	0,129089
12	GGRM	6.672.682.000.000	62.951.634.000.000	0,105997
13	HMSP	12.762.229.000.000	42.508.277.000.000	0,300229
14	IMAS	312.881.005.784	25.633.342.258.679	0,012206
15	INAI	35.552.975.244	1.339.032.413.455	0,026551
16	INCI	9.988.836.259	269.351.381.344	0,037085
17	INDF	4.852.481.000.000	82.174.515.000.000	0,059051
18	INTP	3.870.319.000.000	30.150.580.000.000	0,128366
19	JECC	132.423.161.000	1.587.210.576.000	0,083431
20	JPFA	2.171.608.000.000	19.251.026.000.000	0,112805
21	KAEF	271.597.947.663	4.612.562.541.064	0,058882
22	KBLI	334.338.838.592	1.871.422.416.044	0,178655
23	LION	42.345.417.055	685.812.995.987	0,061745
24	LMSH	6.252.814.811	162.828.169.250	0,038401
25	MERK	153.842.847.000	743.934.894.000	0,206796
26	MLBI	982.129.000.000	2.275.038.000.000	0,431698
27	RICY	14.033.426.519	1.288.683.925.066	0,01089
28	ROTI	279.777.368.831	2.919.640.858.718	0,095826
29	SCCO	340.593.630.534	2.449.935.491.586	0,139021
30	SIDO	480.525.000.000	2.987.614.000.000	0,160839
31	SKLT	20.646.121.074	568.239.939.951	0,036333
32	SMBR	259.090.525.000	4.368.876.996.000	0,059304
33	SMSM	502.192.000.000	2.254.740.000.000	0,222727
34	TCID	162.059.596.347	2.185.101.038.101	0,074166
35	TOTO	168.564.583.718	2.581.440.938.262	0,065299
36	TRIS	33.794.866.940	3.290.596.224.286	0,01027
37	TRST	545.493.536.262	6.585.807.349.438	0,082829
38	TSPC	709.825.635.742	4.239.199.641.365	0,167443
39	ULTJ	6.390.672.000.000	16.745.695.000.000	0,381631
40	WIIM	106.290.306.868	1.353.634.132.275	0,078522

**LAMPIRAN 4****DATA PERHITUNGAN PROFITABILITAS TAHUN 2017**

<b>NO</b>	<b>KODE</b>	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA</b>
1	AMFG	38.569.000.000	6.267.816.000.000	0,006153
2	ARNA	122.183.909.643	1.601.346.561.573	0,076301
3	ASII	23.165.000.000.000	295.646.000.000.000	0,078354
4	AUTO	547.781.000.000	14.762.309.000.000	0,037107
5	BATA	53.654.376.000	855.691.231.000	0,062703
6	CPIN	2.496.787.000.000	24.522.593.000.000	0,101816
7	DLTA	279.772.635.000	1.340.842.765.000	0,208654
8	DPNS	5.963.420.071	308.491.173.960	0,019331
9	DVLA	162.249.293.000	1.640.886.147.000	0,098879
10	EKAD	76.195.665.729	796.767.646.172	0,095631
11	GGRM	7.755.347.000.000	66.759.930.000.000	0,116168
12	HMSP	12.670.534.000.000	43.141.063.000.000	0,2937
13	IMAS	64.296.811.100	31.375.311.299.854	0,002049
14	INAI	38.651.704.520	1.213.916.545.120	0,03184
15	INCI	16.554.272.131	303.788.390.330	0,054493
16	INDF	5.145.063.000.000	87.939.488.000.000	0,058507
17	INTP	1.859.818.000.000	28.863.676.000.000	0,064435
18	JECC	83.355.370.000	1.927.985.352.000	0,043234
19	JPFA	1.107.810.000.000	21.088.870.000.000	0,052531
20	KAEF	331.707.917.461	6.096.148.972.533	0,054413
21	KBLI	358.974.051.474	3.013.760.616.985	0,119112
22	LION	9.282.943.009	681.937.947.736	0,013613
23	LMSH	12.967.113.850	161.163.426.840	0,080459
24	MLBI	144.677.294.000	847.006.544.000	0,17081
25	MERK	1.322.067.000.000	2.510.078.000.000	0,526704
26	MYOR	1.630.953.830.893	14.915.849.800.251	0,109344
27	ROTI	135.364.021.139	4.559.573.709.411	0,029688
28	SCCO	269.730.298.809	4.014.244.589.706	0,067193
29	SKLT	22.970.715.348	636.284.210.210	0,036101
30	SMBR	146.648.432.000	5.060.337.247.000	0,02898
31	SMSM	555.388.000.000	2.443.341.000.000	0,227307
32	TCID	179.126.382.068	2.361.807.189.430	0,075843
33	TOTO	278.935.804.544	2.826.490.815.501	0,098686
34	TRIS	14.198.889.550	544.968.319.987	0,026055
35	TRST	38.199.681.742	3.332.905.936.010	0,011461
36	TSPC	557.339.581.996	7.434.900.309.021	0,074963
37	ULTJ	711.681.000.000	5.186.940.000.000	0,137206
38	WIIM	40.589.790.851	1.225.712.093.041	0,033115

**LAMPIRAN 4****DATA PERHITUNGAN PROFITABILITAS TAHUN 2018**

<b>NO</b>	<b>KODE</b>	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA</b>
1	AKPI	64.226.271.000	3.070.410.492.000	0,0209
2	AUTO	680.801.000.000	15.889.648.000.000	0,0428
3	BATA	67.944.867.000	876.856.225.000	0,0775
4	DLTA	232.875.312	1.523.517.000.000	0,0002
5	DPNS	9.380.137.352	328.226.609.423	0,0286
6	DVLA	200.651.968	1.531.365.558.000	0,0001
7	EKAD	74.045.187.763	853.267.454.400	0,0868
8	FASW	1.405.367.771.073	10.965.118.708.784	0,1282
9	HMSP	13.538.418.000	46.602.420.000	0,2905
10	IMAS	98.774.620.340	40.955.996.273.862	0,0024
11	INAI	40.436.141.352	1.400.683.598.096	0,0289
12	INCI	16.675.673.703	391.362.697.957	0,0426
13	INDF	4.961.851.000	96.337.796.000	0,0515
14	JECC	88.428.879	2.081.620.993	0,0425
15	JPFA	2.263.201.000	23.038.028.000	0,0982
16	KAEF	401.793.000.000	9.460.427.317.681	0,0425
17	KBLI	235.651.063.203	3.244.821.647.000	0,0726
18	LION	14.679.673.993	696.192.628.101	0,0211
19	LMSH	2.886.727.390	160.027.280.153	0,0180
20	MLBI	1.224.807	2.889.501	0,4239
21	RICY	18.480.376.458	1.539.602.054.832	0,0120
22	ROTI	127.171.463.363	4.393.810.380.883	0,0289
23	SCCO	253.995.332.656	4.165.196.478.857	0,0610
24	SKLT	31.954.131.252	747.000.000.000	0,0428
25	SMBR	76.074.721.000	5.538.079.503.000	0,0137
26	SMGR	2.069.320.175	51.155.890.000	0,0405
27	SMSM	633.550.000	2.801.203.000	0,2262
28	TCID	173.049.442.756	2.445.143.511.801	0,0708
29	TOTO	364.692.796.102	2.897.119.790.044	0,1259
30	TRST	63.193.899.099	4.284.901.587.126	0,0147
31	TSPC	540.378.145.887	7.869.975.060.326	0,0687
32	WIIM	51.142.850.919	1.255.537.914.558	0,0407



## **LAMPIRAN 5**

### **Data Perhitungan Kebijakan Dividen**

## LAMPIRAN 5

### DATA PERHITUNGAN KEBIJAKAN DIVIDEN TAHUN 2016

NO	KODE	DPS	EPS	DPR
1	AMFG	80	600,1014	0,13331
2	ARNA	4,998074	12,44661	0,401561
3	ASII	167,8953	452,0848	0,37138
4	AUTO	0,749212	1,003004	0,746968
5	BATA	22,24606	32,48589	0,68479
6	CPIN	29	137,3224	0,211182
7	DLTA	119,9443	317,8747	0,37733
8	DPNS	4,570134	30,22798	0,151189
9	DVLA	0,034873	0,135789	0,25682
10	EKAD	9,626777	129,7783	0,074179
11	FASW	24	313,9821	0,07644
12	GGRM	2611,297	3467,971	0,752975
13	HMSP	0,088768	0,109718	0,80905
14	IMAS	20,38763	113,1463	0,180188
15	INAI	45	112,2253	0,40098
16	INCI	9,93304	55,1761	0,180024
17	INDF	168	552,6475	0,30399
18	INTP	414,8739	1051,365	0,394605
19	JECC	185,1923	875,8146	0,21145
20	JPFA	20,99842	190,3163	0,110334
21	KAEF	8,9611	48,90132	0,18325
22	KBLI	6,994805	83,4338	0,083837
23	LION	39,62658	81,40845	0,48676
24	LMSH	5,912246	65,13349	0,090771
25	MERK	99,80066	343,3992	0,29063
26	MLBI	91	464,8932	0,195744
27	RICY	3	21,86854	0,13718
28	ROTI	10,60853	55,27158	0,191935
29	SCCO	223,3479	1653,858	0,13505
30	SIDO	25	32,035	0,780396
31	SKLT	6	29,88984	0,20074
32	SMBR	9	26,33655	0,34173
33	SMSM	55,60306	87,20616	0,6376
34	TCID	409,9899	805,9993	0,508673
35	TOTO	70	163,3378	0,42856
36	TRIS	8	24,11699	0,331716
37	TRST	4,977661	12,03521	0,41359
38	TSPC	50,95298	121,2208	0,420332
39	ULTJ	2,827188	245,752	0,0115
40	WIIM	25	50,61747	0,493901

## LAMPIRAN 5

### DATA PERHITUNGAN KEBIJAKAN DIVIDEN TAHUN 2017

NO	KODE	DPS	EPS	DPR
1	AMFG	80	88,86866	0,900205
2	ARNA	5	16,64306	0,300425
3	ASII	113	572,2077	0,197481
4	AUTO	8,7953	11,36538	0,773868
5	BATA	10,79188	64,88761	0,166316
6	CPIN	56	91,27863	0,613506
7	DLTA	179,6876	349,4279	0,514234
8	DPNS	5,541139	18,0093	0,307682
9	DVLA	99,63619	144,8654	0,687784
10	EKAD	15,87482	109,0418	0,145585
11	GGRM	2600	4030,661	0,645055
12	HMSP	107,7	108,9301	0,988708
13	IMAS	32,76778	232,513	0,140929
14	INAI	55	122,0066	0,450795
15	INCI	9,39233	918,9039	0,010221
16	INDF	235,0001	585,9696	0,401045
17	INTP	928,6998	5052,162	0,183822
18	JECC	400	551,2921	0,725568
19	JPFA	46,96516	97,0867	0,483745
20	KAEF	9,63	37,77806	0,25491
21	KBLI	10	89,58148	0,11163
22	LION	40,39547	178,4632	0,226352
23	LMSH	11,51986	13,50741	0,852855
24	MLBI	273,4082	322,9404	0,846621
25	MERK	509,5344	627,4642	0,812053
26	MYOR	21	72,94493	0,287888
27	ROTI	11,23237	21,88059	0,513348
28	SCCO	299,2843	1312,024	0,228109
29	SKLT	4,5	21,03078	0,213972
30	SMBR	0,006526	0,014776	0,441659
31	SMSM	54,73012	96,44371	0,567483
32	TCID	409,7579	890,8805	0,459947
33	TOTO	7,605761	27,02866	0,281396
34	TRIS	5,006137	13,5728	0,368836
35	TRST	4,841814	13,60388	0,355914
36	TSPC	50,04099	123,8532	0,404035
37	ULTJ	17,16047	246,3943	0,069646
38	WIIM	15,5	19,32963	0,801878

## LAMPIRAN 5

### DATA PERHITUNGAN KEBIJAKAN DIVIDEN TAHUN 2018

NO	KODE	DPS	EPS	DPR
1	AKPI	5,3769	94,4504	0,056928
2	AUTO	7,182556	141,2528	0,050849
3	BATA	13,14681	52,26528	0,25154
4	DLTA	0,26	0,290855	0,893918
5	DPNS	0,010974	0,113311	0,096846
6	DVLA	0,106574	0,179154	0,594873
7	EKAD	18,24801	105,9643	0,172209
8	FASW	162	567,1634	0,285632
9	HMSP	0,1073	0,116391	0,92189
10	IMAS	28,71606	35,71959	0,80393
11	INAI	30	63,81967	0,470075
12	INCI	5,596749	85,02737	0,065823
13	INDF	0,271122	0,507325	0,534415
14	JECC	0,06	0,584847	0,102591
15	JPFA	0,098092	0,192998	0,508253
16	KAEF	17,66006	72,343	0,244116
17	KBLI	7,613765	58,8064	0,129472
18	LION	0,015375	0,282215	0,05448
19	LMSH	0,099156	0,300701	0,329749
20	MLBI	0,000532	0,000581	0,915863
21	RICY	3	28,7983	0,104173
22	ROTI	5,895919	20,82447	0,283125
23	SCCO	0,350963	1,235486	0,284069
24	SKLT	6,3	46,26069	0,136185
25	SMBR	1,826194	3,789487	0,481911
26	SMGR	0,13583	0,348868	0,389344
27	SMSM	0,052016	0,110017	0,472798
28	TCID	409,6261	860,657	0,475946
29	TOTO	17,11646	35,33845	0,484358
30	TRST	4,97414	22,50495	0,221024
31	TSPC	31,83559	120,084	0,265111
32	WIIM	13,5	24,3552	0,554296

# **LAMPIRAN 6**

## **Statistik Deskriptif**

### LAMPIRAN 6

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Manajrial	110	0,00000	0,667	0,120	0,166
Kebijakan Hutang	110	0,1776	0,931	0,371	0,299
Profitabilitas	110	0,0013	0,293	0,074	0,060
Kebijakan Dividen	110	0,0102	0,988	0,364	0,241
Valid N (listwis)	110				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KM	110	.00000	.66729	.1205279	.16687729
Valid N (listwise)	110				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KH	110	.01776	.93197	.3713247	.22982206
Valid N (listwise)	110				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PF	110	.00013	.29370	.0743578	.06003423
Valid N (listwise)	110				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DPR	110	.01022	.98871	.3648792	.24121536
Valid N (listwise)	110				

# **LAMPIRAN 7**

## **Uji Asumsi Klasik**

## LAMPIRAN 7

### Uji Asumsi Klasik

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		110
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.23185957
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.079
Kolmogorov-Smirnov Z		1.042
Asymp. Sig. (2-tailed)		.228

a. Test distribution is Normal.

b. Calculated from data.

#### Uji Heteroskedastitas

##### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.184	.034		5.384	.000
KM	-.003	.079	-.004	-.040	.968
KH	-.052	.058	-.089	-.897	.372
PF	.324	.216	.145	1.503	.136

a. Dependent Variable: RES2



### Uji Multikolonieritas

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.276	.060		4.618	.000		
1 KM	-.179	.139	-.124	-1.285	.202	.944	1.060
1 KH	.133	.101	.127	1.313	.192	.933	1.071
1 PF	.823	.378	.205	2.180	.031	.987	1.013

a. Dependent Variable: DPR

### Uji Autokorelasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.276 <sup>a</sup>	.076	.050	.23511771	2.176

a. Predictors: (Constant), PF, KM, KH

b. Dependent Variable: DPR

# **LAMPIRAN 8**

## **Uji Regresi Linier Berganda**

## LAMPIRAN 8

### Hasil Uji Analisis Regresi Linier Berganda

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.276 <sup>a</sup>	.076	.050	.23511771

a. Predictors: (Constant), PF, KM, KH

b. Dependent Variable: DPR

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.482	3	.161	2.909	.038 <sup>b</sup>
Residual	5.860	106	.055		
Total	6.342	109			

a. Dependent Variable: DPR

b. Predictors: (Constant), PF, KM, KH

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.276	.060		4.618	.000
KM	-.179	.139	-.124	-1.285	.202
KH	.133	.101	.127	1.313	.192
PF	.823	.378	.205	2.180	.031

a. Dependent Variable: DPR

## JADWAL PENYUSUNAN SKRIPSI

Keterangan	Bulan Maret				Bulan April				Bulan Mei				Bulan Juni				Bulan Agustus				
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
Penulisan Proposal																					
Presentasi Proposal																					
Pengumpulan Data																					
Analisis Data																					
Penulisan Laporan Skripsi																					
Penyerahan Skripsi																					

### SURAT PERNYATAAN

Yang bertanda tangan di bawah ini :

Nama : Febri Ratna Eka Bidari  
Alamat : Dsn Jatikulon RT/RW 01, No 31, Lengkong, Mojoanyar,  
Mojokerto  
NIM : 2015310651  
Konsentrasi : Akuntansi Keuangan  
Jurusan : S1 Akuntansi

Dengan ini menyatakan bahwa skripsi saya yang berjudul:

“PENGARUH KEPEMILIKAN MANAJERIAL, KEBIJAKAN HUTANG  
DAN PROFITABILITAS TERHADAP KEBIJAKAN DIVIDEN”

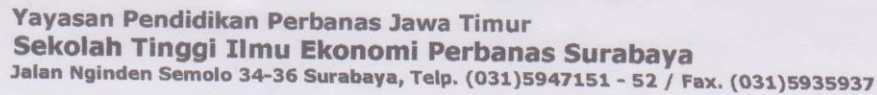
Adalah benar-benar merupakan karya saya dan bukan jiplakan dari karya ilmiah orang lain serta bukan hasil buatan oleh orang pihak lain. Apabila di kemudian hari ternyata pernyataan saya tersebut tidak benar, maka saya bersedia menerima sanksi berupa pembatalan skripsi berserta hal terkait dengan skripsi tersebut.

Demikian surat pernyataan ini saya buat dengan sebenarnya.

Mojokerto, 24-September 2019



Febri Ratna Eka Bidari



Pada hari ini, Kamis, tanggal 25 April 2019 telah dilakukan evaluasi proposal skripsi

N a m a : FEBRI RATNA EKA BIDARI

N I M : 2015310651

Program Pendidikan : S1 Akuntansi

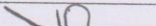



dengan saran perbaikan/revisi sebagai berikut :

Perubahan Judul : ADA / TIDAK ADA \*)

Judul Baru :

## Im Evaluator Proposal

Tanda Tangan

Dr. DIYAH PUJIATI, S.E., M.Si	1. 
SUPRIYATI, S.E., M.Si., Ak., CA., CTA Dian Oktarina, SE, MM	2. 
Dr. Dra. DIAH EKANINGTIAS, Ak.,MM.	3. 
MOCH BISYRI EFFENDI, S.Si., M.Si	4. 



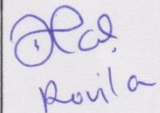
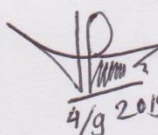


**Yayasan Pendidikan Perbanas Jawa Timur**  
**Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya**  
 Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

### DAFTAR PERBAIKAN SKRIPSI

Ujian ke - 1

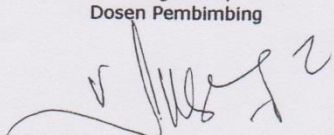
Nama : FEBRI RATNA EKA BIDARI  
 N I M : 2015310651  
 Program Pendidikan : S1 Akuntansi  
 Hari, tanggal : Selasa, 27 Agustus 2019

No.	Halaman	ACC Penguji
1 Bu Rofila KM - KD $\rightarrow$ kalau tdk signifikan - Penelitian sebelum yg tdk berpengaruh - Data dr data pemda sampel yg tdk berpengaruh		 Rofila
2 Bu Nursuci Hal 52 $\rightarrow$ Nominal hrs dihapus 54 $\rightarrow$ Der. <del>Huban</del> - Hubung lebih tinggi dr $\Sigma$ (sudah) 1- $\rightarrow$ lanjut bnr $\rightarrow$ kata $\rightarrow$ lihat di Catatan atas kap keen Apus kata dan huban & tergel ✓		 4/9 2019

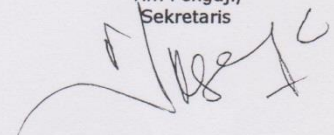
Perubahan Judul : ADA / TIDAK ADA \*)

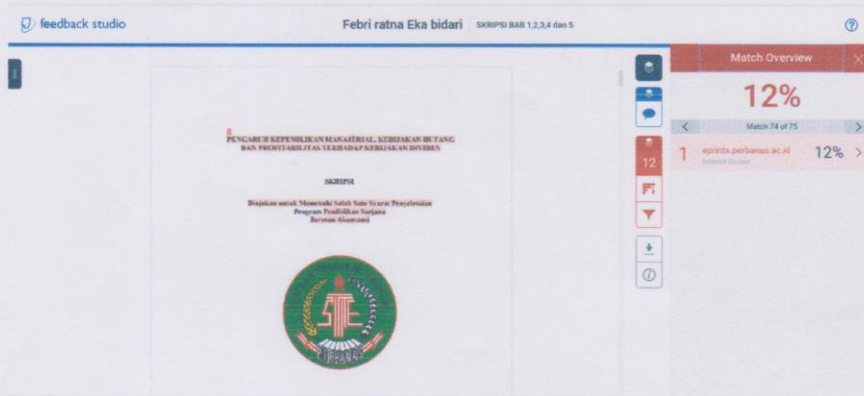
Judul Baru :

Mengetahui,  
Dosen Pembimbing

  
Dr. Dra. DIAH EKANINGTIAS, Ak.,MM.

Tim Penguji,  
Sekretaris

  
Dr. Dra. DIAH EKANINGTIAS, Ak.,MM.



Disetujui dan diterima baik oleh :

Dosen Pembimbing,  
Tanggal : 15 Agustus 2019

(Dr. Dra Diah Ekaningtias, Ak., MM., CA., AAP-B)

Co. Dosen Pembimbing,  
Tanggal : 15 Agustus 2019

(Moch Bisryri Effendi, S.Si., M.Si)

Ketua Program Studi Sarjana Akuntansi

Tanggal : 16 Agustus 2019

(Dr. Nanang Sonhadji, S.E., Ak., M.Si., CIBA., CMA)